

WHANGANUI HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 189

Principal: Martin McAllen

School Address: Purnell Street, Whanganui 4500

School Postal Address: PO Box 4022, Whanganui 4541

School Phone: 06 349 0178

School Email: office@whs.ac.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Robert Sewell	Presiding Member	Elected	Aug-25
Jo Maguire	Presiding Member	Elected	Feb-22
Martin McAllen	Principal	ex Officio	
Keki Colaabavala	Parent Representative	Elected	Aug-25
Pirihira Cribb	Parent Representative	Elected	Aug-22
Myles Fothergill	Parent Representative	Elected	Aug-25
Claire Lilley	Parent Representative	Elected	Aug-25
Yvette Morehouse	Parent Representative	Elected	Aug-25
Jos Berkhout	Staff Representative	Elected	Aug-25
Paul Keene	Staff Representative	Elected	Aug-22
Alice Quigley	Student Representative	Elected	Sep-23
Charlotte Hardy	Student Representative	Elected	Sep-22

Accountant / Service Provider: Openbook Solutions Limited

WHANGANUI HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Whanganui High School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Robert Sewell

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

22 May 2023

Date:

Martin Grant McAlken

Full Name of Principal

[Signature]

Signature of Principal

22 May 2023

Date:

Whanganui High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	14,703,876	13,821,457	13,773,011
Locally Raised Funds	3	573,704	350,880	600,747
Interest Income		11,890	10,170	2,530
Gain on Sale of Property, Plant and Equipment		0	0	1,217
Total Revenue		15,289,470	14,182,507	14,377,505
Expenses				
Locally Raised Funds	3	486,223	268,400	634,549
Learning Resources	4	11,075,517	10,431,682	10,851,768
Administration	5	1,460,849	902,476	1,131,763
Finance		18,114	20,000	13,665
Property	6	2,409,242	2,594,200	2,176,318
Loss on Disposal of Property, Plant and Equipment		5,070	2,500	0
Total Expenses		15,455,015	14,219,258	14,808,063
Net Surplus / (Deficit) for the year		(165,545)	(36,751)	(430,558)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		(165,545)	(36,751)	(430,558)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Whanganui High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,052,035	2,052,035	2,482,593
Total comprehensive revenue and expense for the year		(165,545)	(36,751)	(430,558)
Equity at 31 December		1,886,490	2,015,284	2,052,035
Accumulated comprehensive revenue and expense		1,886,490	2,015,284	2,052,035
Equity at 31 December		1,886,490	2,015,284	2,052,035

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Whanganui High School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,739,714	1,418,600	1,883,223
Accounts Receivable	8	761,890	715,000	710,814
GST Receivable		60,247	25,000	27,631
Prepayments		49,549	35,000	36,473
Inventories	9	1,467	3,200	3,270
Funds Receivable for Capital Works Projects	16	31,653	0	31,067
		2,644,520	2,196,800	2,692,478
Current Liabilities				
Accounts Payable	11	1,049,499	1,085,000	1,086,895
Revenue Received in Advance	12	410,598	195,000	194,328
Provision for Cyclical Maintenance	13	145,879	235,296	161,730
Finance Lease Liability	14	82,253	82,252	75,507
Funds held for Capital Works Projects	16	248,033	0	354,413
		1,936,262	1,597,548	1,872,873
Working Capital Surplus/(Deficit)		708,258	599,252	819,605
Non-current Assets				
Property, Plant and Equipment	10	1,536,412	1,733,328	1,701,759
		1,536,412	1,733,328	1,701,759
Non-current Liabilities				
Provision for Cyclical Maintenance	13	215,587	176,411	249,977
Finance Lease Liability	14	87,885	87,885	164,932
Funds held in Trust	15	54,708	53,000	54,420
		358,180	317,296	469,329
Net Assets		1,886,490	2,015,284	2,052,035
Equity		1,886,490	2,015,284	2,052,035

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Whanganui High School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		4,991,190	4,230,830	4,385,320
Locally Raised Funds		545,049	281,490	433,148
International Students		225,690	68,630	(59,053)
Goods and Services Tax (net)		(32,615)	(2,631)	(89,319)
Payments to Employees		(3,252,558)	(2,694,100)	(2,961,252)
Payments to Suppliers		(2,325,889)	(1,744,906)	(2,057,916)
Interest Paid		(18,114)	(20,000)	(13,665)
Interest Received		11,890	10,170	2,530
Net cash from/(to) Operating Activities		144,643	129,483	(360,207)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		304	0	1,974
Purchase of Property Plant & Equipment (and Intangibles)		(111,570)	(221,569)	(181,226)
Net cash from/(to) Investing Activities		(111,266)	(221,569)	(179,252)
Cash flows from Financing Activities				
Finance Lease Payments		(49,190)	(49,191)	(50,285)
Funds Administered on Behalf of Third Parties		(127,696)	(323,346)	(466,151)
Net cash from/(to) Financing Activities		(176,886)	(372,537)	(516,436)
Net increase/(decrease) in cash and cash equivalents		(143,509)	(464,623)	(1,055,895)
Cash and cash equivalents at the beginning of the year	7	1,883,223	1,883,223	2,939,118
Cash and cash equivalents at the end of the year	7	1,739,714	1,418,600	1,883,223

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Whanganui High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Whanganui High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	5 - 20 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements***Short-term employee entitlements***

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from international students, students and government grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 10 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

s) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	4,863,281	4,184,490	4,360,670
Teachers' Salaries Grants	8,072,057	7,890,627	7,890,627
Use of Land and Buildings Grants	1,572,020	1,700,000	1,381,653
Other Government Grants	196,518	46,340	140,061
	<u>14,703,876</u>	<u>13,821,457</u>	<u>13,773,011</u>

The school has opted in to the donations scheme for this year. Total amount received was \$199,350.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	11,896	1,000	11,695
Curriculum related Activities - Purchase of goods and services	65,589	43,500	81,189
Fees for Extra Curricular Activities	181,312	7,500	178,636
Trading	181,767	190,000	181,616
Other Revenue	44,532	40,250	26,274
International Student Fees	88,608	68,630	121,337
	<u>573,704</u>	<u>350,880</u>	<u>600,747</u>
Expenses			
Extra Curricular Activities Costs	224,494	25,000	206,619
Trading	198,054	188,000	200,029
International Student - Student Recruitment	19,538	29,000	13,892
International Student - Employee Benefit - Salaries	30,604	21,400	197,696
International Student - Other Expenses	13,533	5,000	16,313
	<u>486,223</u>	<u>268,400</u>	<u>634,549</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>87,481</u>	<u>82,480</u>	<u>(33,802)</u>

During the year the School hosted 7 International students (2021:5)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	889,156	501,805	936,531
Equipment Repairs	1,107	14,000	2,898
Information and Communication Technology	68,299	85,200	55,377
Library Resources	7,530	12,300	8,878
Employee Benefits - Salaries	9,778,863	9,588,127	9,489,719
Staff Development	26,643	40,250	27,087
Depreciation	303,919	190,000	331,278
	<u>11,075,517</u>	<u>10,431,682</u>	<u>10,851,768</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,580	9,301	9,301
Board Fees	3,880	4,500	3,440
Board Expenses	9,908	3,775	2,332
Communication	27,824	22,420	26,842
Consumables	14,020	14,900	14,910
Legal Fees	0	2,000	0
Other	90,690	64,080	88,049
Employee Benefits - Salaries	1,263,392	742,000	948,139
Insurance	35,055	33,000	32,250
Service Providers, Contractors and Consultancy	6,500	6,500	6,500
	<u>1,460,849</u>	<u>902,476</u>	<u>1,131,763</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	43,539	37,800	42,789
Consultancy and Contract Services	210,827	207,000	222,485
Cyclical Maintenance Provision	35,420	0	56,302
Grounds	124,307	147,500	109,364
Heat, Light and Water	139,368	110,500	112,758
Rates	16,993	18,000	17,328
Repairs and Maintenance	121,296	254,700	74,070
Use of Land and Buildings	1,572,020	1,700,000	1,381,653
Security	9,852	12,000	14,064
Employee Benefits - Salaries	135,620	106,700	145,505
	<u>2,409,242</u>	<u>2,594,200</u>	<u>2,176,318</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,739,714	1,418,600	1,883,223
Cash and cash equivalents for Statement of Cash Flows	<u>1,739,714</u>	<u>1,418,600</u>	<u>1,883,223</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$1,739,714 Cash and Cash Equivalents, \$248,032 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent on Crown owned school buildings.

Of the \$1,739,714 Cash and Cash Equivalents, \$116,318 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	29,081	65,000	54,108
Receivables from the Ministry of Education	6,139	0	0
Teacher Salaries Grant Receivable	726,670	650,000	656,706
	<u>761,890</u>	<u>715,000</u>	<u>710,814</u>
Receivables from Exchange Transactions	29,081	65,000	54,108
Receivables from Non-Exchange Transactions	732,809	650,000	656,706
	<u>761,890</u>	<u>715,000</u>	<u>710,814</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	1,467	0	0
Canteen	0	3,200	3,270
	<u>1,467</u>	<u>3,200</u>	<u>3,270</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022	\$	\$	\$	\$	\$	\$
Buildings	515,423	0	0	0	(18,618)	496,805
Furniture and Equipment	638,564	38,636	0	0	(87,422)	589,778
Information and Communication	219,451	84,395	0	0	(98,882)	204,963
Motor Vehicles	1,274	0	0	0	(899)	375
Textbooks	15,843	6,099	0	0	(7,631)	14,311
Leased Assets	231,715	6,731	0	0	(80,447)	157,999
Library Resources	79,489	8,086	(5,374)	0	(10,020)	72,181
Balance at 31 December 2022	<u>1,701,759</u>	<u>143,947</u>	<u>(5,374)</u>	<u>0</u>	<u>(303,919)</u>	<u>1,536,412</u>

The net carrying value of furniture and equipment held under a finance lease is \$157,999 (2021: \$231,715)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	932,455	(435,650)	496,805	932,455	(417,032)	515,423
Furniture and Equipment	2,554,107	(1,964,329)	589,778	2,516,889	(1,878,325)	638,564
Information and Communication	1,885,947	(1,680,984)	204,963	1,801,553	(1,582,102)	219,451
Motor Vehicles	54,308	(53,933)	375	54,308	(53,034)	1,274
Textbooks	783,192	(768,881)	14,311	777,093	(761,250)	15,843
Leased Assets	322,920	(164,921)	157,999	327,729	(96,014)	231,715
Library Resources	244,697	(172,516)	72,181	258,634	(179,145)	79,489
Balance at 31 December	6,777,626	(5,241,214)	1,536,412	6,668,661	(4,966,902)	1,701,759

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	110,227	250,000	136,453
Accruals	43,149	55,000	99,240
Banking Staffing Overuse	21,485	0	0
Employee Entitlements - Salaries	841,261	750,000	823,872
Employee Entitlements - Leave Accrual	33,377	30,000	27,330
	1,049,499	1,085,000	1,086,895
Payables for Exchange Transactions	1,049,499	1,085,000	1,086,895
	1,049,499	1,085,000	1,086,895

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	48,900	0	29,382
International Student Fees in Advance	211,220	75,000	74,138
Other revenue in Advance	150,478	120,000	90,808
	410,598	195,000	194,328

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	411,707	411,707	368,916
Increase to the Provision During the Year	75,580	0	55,799
Use of the Provision During the Year	(116,334)	0	(13,008)
Other Adjustments	(9,487)	0	0
Provision at the End of the Year	361,466	411,707	411,707
Cyclical Maintenance - Current	145,879	235,296	161,730
Cyclical Maintenance - Non current	215,587	176,411	249,977
	361,466	411,707	411,707

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	92,706	92,706	91,474
Later than One Year and no Later than Five Years	91,845	91,845	178,779
Later than Five Years	0	0	0
Future Finance Charges	(14,413)	(14,414)	(29,814)
	170,138	170,137	240,439
Represented by			
Finance lease liability - Current	82,253	82,252	75,507
Finance lease liability - Non current	87,885	87,885	164,932
	170,138	170,137	240,439

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	0	0	0
Funds Held in Trust on Behalf of Third Parties - Non-current	54,708	53,000	54,420
	54,708	53,000	54,420

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

These funds are held in a trust to provide the annual Edith Wheal Scholarship.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Upgrade Power Supply - Proj No 224679	5,338	1,182	(6,520)	0	0
Electrical Upgrade - Proj No 224680	7,837	0	(1,295)		6,542
Hall - Proj No 224683	16,997	4,956	(21,953)	0	0
Security - Proj No 224688	4,657	0	(1,668)	0	2,989
Block C Upgrade - Proj No 224685	(8,297)	35,562	(27,265)	0	0
F Block Remodel - Proj No 224686	(8,070)	141,569	(67,943)	0	65,556
Roof Replacement - Proj No 224678	200,000	98,658	(125,712)	0	172,946
Rationalisation Plan - Proj No 217579	74,934	32,833	(107,767)	0	0
A, AD, G - Upgr/Replace Hting - Proj No 224684	(14,700)	87,225	(104,178)	0	(31,653)
Electronic Noticeboard - Proj No 226017	44,650	9,500	(71,137)	16,987	0
Totals	323,346	411,485	(535,438)	16,987	216,380

Represented by:

Funds Held on Behalf of the Ministry of Education	248,033
Funds Receivable from the Ministry of Education	(31,653)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Upgrade Power Supply - Proj No 224679	51,880	0	(46,542)	0	5,338
Gym Windows - Proj No 224690	19,144	127	(19,271)	0	0
Electrical Upgrade - Proj No 224680	41,171	0	(33,334)	0	7,837
Hall - Proj No 224683	(3,576)	187,796	(167,223)	0	16,997
Security - Proj No 224688	40,515	0	(35,858)	0	4,657
Block C Upgrade - Proj No 224685	308,993	435,712	(753,002)	0	(8,297)
F Block Remodel - Proj No 224686	0	0	(8,070)	0	(8,070)
Deck Remodel - Proj No 226016	32,825	0	(32,825)	0	0
Roof Replacement - Proj No 224678	0	200,000	0	0	200,000
Rationalisation Plan - Proj No 217579	0	93,435	(18,501)	0	74,934
A, AD, G - Upgr/Replace Hting - Proj No 224684	0	0	(14,700)	0	(14,700)
Electronic Noticeboard - Proj No 226017	0	71,781	(27,131)	0	44,650
Shade Structures - Proj No 226018	225,616	7,496	(233,112)	0	0
Fixed Outdoor Seating/Tables - Proj No 224689	51,879	1,756	(53,635)	0	0
Totals	768,447	998,103	(1,443,204)	0	323,346

Represented by:

Funds Held on Behalf of the Ministry of Education	354,413
Funds Receivable from the Ministry of Education	(31,067)

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Associate Principal.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,880	3,440
<i>Leadership Team</i>		
Remuneration	706,197	719,642
Full-time equivalent members	5.00	5.58
Total key management personnel remuneration	710,077	723,082

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has a Property (2 members) sub committee that meets quarterly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6
Termination Benefits	0	0

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	13	10
110 - 120	9	9
120 - 130	2	1
130 - 140	1	1
	25	21

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	0	0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) A \$98,657 contract for a security system as agent for the Ministry of Education. The project is fully funded by the Ministry and \$86,380 has been received and \$83,391 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) A \$47,647 contract for the electrical upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,171 has been received of which \$32,039 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) A \$136,780 project for A, AD, G - Upgrade/Replace Heaters as agent for the Ministry of Education. This project will be fully funded by the Ministry and \$87,225 has been received of which \$118,878 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) A \$900,000 contract for F Block remodel as agent for the Ministry of Education. The project will be fully funded by the Ministry and \$141,569 has been received and \$76,013 has been spent on the project to balance date. This project has not yet been approved by the Ministry; and

(e) A \$361,659 contract to replace the roof on some of the blocks as agent for the Ministry of Education. The project is fully funded by the Ministry and \$298,658 has been received and \$125,712 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$1,741,173)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no operating commitments (2021: nil).

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,739,714	1,418,600	1,883,223
Receivables	761,890	715,000	710,814
Total Financial assets measured at amortised cost	<u>2,501,604</u>	<u>2,133,600</u>	<u>2,594,037</u>

Financial liabilities measured at amortised cost

Payables	1,049,499	1,085,000	1,086,895
Finance Leases	170,138	170,137	240,439
Total Financial Liabilities Measured at Amortised Cost	<u>1,219,637</u>	<u>1,255,137</u>	<u>1,327,334</u>

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGANUI HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Whanganui High School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 22 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, included under the School Directory page and the Board of Trustees schedule and Analysis of Variance, but does not include the financial statements, Kiwisport

statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



WHANGANUI HIGH SCHOOL

ANALYSIS OF VARIANCE for the 2022 ACADEMIC YEAR

Note: All statistics are provisional and were taken from the initial report supplied to the School by NZQA.

Achievement Targets for all Learners 2022	Variance 2022	Comments	2023 TARGETS
<p>That at least 72% of Year 11 students will achieve the 80 Level 1 credits needed to obtain NCEA Level 1.</p> <p>NB: Due to Covid- 19, NZQA changed the criteria for Level 1 achievement from 80 credits to 70, with the remaining (maximum of) 10 credits available as Learning Recognition Credits (LCR)</p>	<p>Provisional result 66.9% Target not met. (National figure 63.6%)</p>	<p>Active steps were taken to address the needs of all our students, in particular those at risk of not achieving Level 1 NCEA. Mentoring was carried out by the Academic Dean, House Staff, and SLT members. The lockdown early in the year affected continuity of learning. While the resulting percentage pass rate is not what we had hoped for, it compares favourably with the National figure.</p> <p>It indicates that most Year 11 students passed Level 1.</p>	70%
<p>That at least 90% of Year 11 students will obtain <u>both</u> Literacy and Numeracy credits.</p>	<p>85.7% achieved Literacy and 80.5% achieved Numeracy Target not met for either Literacy or Numeracy. <i>National: Literacy 81.4%;</i> <i>Numeracy 80.3 %</i></p>	<p>We are constantly striving to have at least a 90% pass rate for these two compulsory components in achievement of Level 1 NCEA and will continue to do so.</p> <p>A very favourable comparison with the National statistic for Literacy and favourable for Numeracy</p> <p>Academic mentoring continues to be a key to our results for both Literacy and Numeracy, and we have worked hard to provide further opportunities for those students who had not met the requirements before the school year finished.</p> <p>Almost all of our students achieved both Literacy and Numeracy.</p>	90%
<p>That at least 86% of Year 12 students will gain Level 2.</p> <p>Students could gain a maximum of 8 LRCs</p>	<p>Provisional result 72.5% Target not met. (National 74%)</p>	<p>This year level made a 3.5% improvement from their Level 1 pass rate but were 1.5% below the National figure. This was the first drop in the past five years and a significant one (12.6%) and not in line with the National statistic of a 3.9% drop.</p>	76%

		<i>Most of our Year 12 students passed Level 2 NCEA.</i>	
That at least 73% of Year 13 students will gain credits to obtain Level 3. <i>Students could gain a maximum of 8 LRCs</i>	Provisional result 72.5% Target not met. (National 67.2%)	<i>Most of our Year13 students gained their Level 3 qualification.</i>	75%
That at least 45% of Year 13 students will gain University Entrance. <i>The criteria for UE were altered with students needing 14 credits in each of two UE approved subjects and 12 credits in a third UE approved subject. They also needed to attain NCEA L3 and meet the regular literacy and numeracy requirements.</i>	Provisional result 45.6% Target not met. (National 48.2%)	<i>Less than half of the cohort have gained UE. More of our Year 13 students are opting to pursue vocational courses. Only approximately 30% of our students go to university which matches National trends. The UE requirements were altered by NZQA to reflect the effect of further lockdowns.</i>	48%
To improve Merit and Excellence endorsements at Levels 1, 2 and 3 by 1.5%. <i>For Certificate endorsement students needed 46 credits at Merit or Excellence level instead of the usual 50.</i>	L1 Merit 25.0% -not met L1 Excellence 12.5% - met L2 Merit 13.7% - not met L2 Excellence 12.6% - not met L3 Merit 17.1% - close but not met L3 Excellence 18.6% - met	<i>Level 1 Merit down 0.3%. National 0.1%. increase Level 1 Excellence up 3.6%. National 1.6%. decrease Level 2 Merit down 1.2%. National 0.7%. increase Level 2 Excellence down 2.7% National 1.7%. drop Level 3 Merit up 1.3% National 0.6% increase Level 3 Excellence up 8.5%. National 2.5%. decrease Results vary across year levels. We will continue to put increased emphasis on improving our Merit and Excellence endorsements.</i>	To improve Merit and Excellence endorsements at Levels 1, 2 and 3 by 1.5%. <i>Focus: to enable all students to achieve equity and excellence through accelerating progress.</i>
To identify students at risk of not reaching the achievement targets above and implement learning support strategies.	This was done for all year levels with a significant emphasis placed on those students at risk, as well as those Year 12 and Year 13 students who did not have their L1 Literacy and/or Numeracy.	<i>Continued focus will be placed on supporting individually identified students across Levels 1, 2 and 3 who are at risk of not reaching the achievement targets. Focussed academic mentoring will be on-going throughout the year.</i> <i>It should be acknowledged the effect that the lockdowns have had in the past three years – 2020,2021 and 2022. For many students/families getting whanau back into the school routine was difficult and the continuity of learning was broken.</i>	A major focus for the school for 2023 is being a ‘pilot’ school for the new Literacy and Numeracy standards which are undergoing a significant change due to come in next year. We will continue to assist ALL students to achieve to their academic potential. <i>Focus: To have purposeful literacy and numeracy focused teaching strategies with the</i>

					endeavour to achieve consistency across the school.														
Goals for Māori Learners	It should be noted that our L1 and L3 pass rates are significantly higher than the National figures. Our Level 2 statistic represents a concerning 36% drop which is out of kilter when compared with both National and WHS European figures.	<div><div>WHS Maori</div><div>National Maori</div><div>WHS European</div><table><tr><td>L1</td><td>58.5</td><td>51.9</td><td>67.5</td></tr><tr><td>L2</td><td>53.2</td><td>62.7</td><td>76.7</td></tr><tr><td>L3</td><td>60.9</td><td>54.5</td><td>75.3</td></tr><tr><td>UE</td><td>25.0</td><td>28.9</td><td>45.9</td></tr></table><div>Comparing WHS Maori results with WHS European</div><div>L1 there is a significant disparity of 9.0%</div><div>L2 there is a significant disparity of 23.5%</div><div>L3 there is a significant disparity of 14.4%</div><div>UE there is a significant disparity of 20.9%</div><div>The majority of Maori students have achieved their NCEA, while few students achieved University Entrance</div><div>Progress and engagement of all Māori students is a concern and is a focus for 2023.</div></div>	L1	58.5	51.9	67.5	L2	53.2	62.7	76.7	L3	60.9	54.5	75.3	UE	25.0	28.9	45.9	<div>To target academic mentoring of all Senior Māori students and establish achievable academic goals and career paths.</div> <div>Focus:</div> <div><ul style="list-style-type: none">to move the Maori UE pass rate closer to the NZ/European pass rate.To improve the L2 results which dropped significantly.To ensure that our Maori students are doing a course which enables attainment of UE.to enable all students to achieve equity and excellence through accelerating progress.</div>
L1	58.5	51.9	67.5																
L2	53.2	62.7	76.7																
L3	60.9	54.5	75.3																
UE	25.0	28.9	45.9																
Goals for Pasifika Students		<div><div>WHS Pasifika</div><div>National Pasifika</div><div>WHS European</div><table><tr><td>L1</td><td>53.3</td><td>54.5</td><td>67.5</td></tr><tr><td>L2</td><td>60.0</td><td>65.7</td><td>76.7</td></tr><tr><td>L3</td><td>44.4</td><td>57.9</td><td>75.3</td></tr><tr><td>UE</td><td>44.4</td><td>26.5</td><td>45.9</td></tr></table></div>	L1	53.3	54.5	67.5	L2	60.0	65.7	76.7	L3	44.4	57.9	75.3	UE	44.4	26.5	45.9	<div>To target academic mentoring of all Pasifika students and establish achievable academic goals and career paths.</div>
L1	53.3	54.5	67.5																
L2	60.0	65.7	76.7																
L3	44.4	57.9	75.3																
UE	44.4	26.5	45.9																

		<p><i>The comparisons with the National figures for Pasifika people are poor.</i></p> <p><i>Overall most of the students achieved their NCEA.</i></p> <p><i>Note: Pasifika students represent approximately 2.5% of the entire school's roll, making statistically accurate comparisons difficult.</i></p>	
Gender Statistics		<p><i>The provisional statistics for gender reflect those for the entire cohort.</i></p> <p><i>For the females all year groups dropped as did all year groups Nationally. There was a significant increase in the percentage of WHS females achieving UE(7.2% inc) which was much better than the National figure which dropped by 4.4%.</i></p> <p><i>For the male cohort the WHS stats show a significant increase for L1, L3 and UE with L2 registering a significant 9.1% drop. On the other hand the National figures for all categories show percentage drops between 2.3% and 4.9%</i></p> <p><i>The large majority of both males and females achieved their respective NCEA level.</i></p>	<p>Identify and target at risk students ensuring that academic mentoring is carried out and students have courses suited to potential career options.</p>

2022 Kiwisport Funding Report

Kiwisport is a Government funded initiative to support students' participation in organised sport while at school. In 2022, the school received total Kiwisport funding of \$32,331.40 (excluding gst).

2022 saw Whanganui High School continue to grow the pathway for athletes. This included trainings, developing the fundamental movement skills and overall fitness and conditioning of our athletes. This was led by our Sport Performance Coach and has grown rapidly in numbers and brought many successes for Whanganui High School. He also worked closely with our coaches to have access to quality mentoring to help develop their overall knowledge and skills.

Kiwisport funding also enables us to maintain high participation rates in the 39 different sporting activities that we offer as a school, sports ranging from Athletics to Waka Ama. Over 50% of our students represented the school in an organised sport.

Whanganui High School

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2022

The Whanganui High School Board:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.